

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA

v.

D-1 SHAHID TAHIR  
D-2 WASEEM ALAM, M.D.  
D-3 HATEM ATAYA, M.D.  
D-4 MANAWAR JAVED  
D-5 MUHAMMAD TARIQ

Defendants.

Case:2:15-cr-20351  
Judge: Roberts, Victoria A.  
MJ: Majzoub, Mona K.  
Filed: 06-11-2015 At 03:41 PM  
INDI USA V SEALED MATTER (MAS)

VIO: 18 U.S.C. § 1349  
18 U.S.C. § 371  
31 U.S.C. § 5324  
18 U.S.C. § 981  
18 U.S.C. § 982

**INDICTMENT**

THE GRAND JURY CHARGES:

**General Allegations**

At all times relevant to this First Superseding Indictment:

**The Medicare Program**

1. The Medicare program was a federal health care program providing benefits to persons who were over the age of 65 or disabled. Medicare was administered by the Centers for Medicare and Medicaid Services ("CMS"), a federal agency under the United States Department of Health and Human Services. Individuals who received benefits under Medicare were referred to as Medicare "beneficiaries."

2. Medicare was a “health care benefit program,” as defined by 18 U.S.C. § 24(b), and a “Federal health care program,” as defined by 42 U.S.C. § 1320a-7b(f).

3. The Medicare program included coverage under two primary components—hospital insurance (Part A) and medical insurance (Part B). Part A provided coverage for, among other things, in-home physical therapy, occupational therapy, skilled nursing, and hospice services. The home health care and hospice services at issue in this Indictment were covered by Part A.

4. Part B provided coverage for, among other things, certain physician office and home visits, and other health care benefits, items, and services. The physician services at issue in this Indictment were covered by Part B.

5. National Government Services (“NGS”) was the CMS intermediary for Medicare Part A in the State of Michigan. Wisconsin Physician Service (“WPS”) was the CMS contracted carrier for Medicare Part B in the State of Michigan. TrustSolutions LLC was the Program Safeguard Contractor for Medicare Part A and Part B in the State of Michigan until April 24, 2012, when it was replaced by Cahaba Safeguard Administrators LLC (“Cahaba”). On or about April 10, 2015, AdvanceMed replaced Cahaba as the Program Safeguard Contractor.

6. Payments under the Medicare program were often made directly to a provider of the goods or services, rather than to a beneficiary. This occurred when the provider submitted the claim to Medicare for payment, either directly or through a billing company.

7. To participate in Medicare, providers were required to submit an application. By becoming a participating provider in Medicare, enrolled providers agreed to abide by the policies and procedures, rules, and regulations governing reimbursement. To receive Medicare funds, enrolled providers, together with their authorized agents, employees, and contractors, were required to abide by all the provisions of the Social Security Act, the regulations promulgated under the Act, and applicable policies, procedures, rules, and regulations issued by CMS and its authorized agents and contractors.

8. Upon certification, the medical provider, whether a clinic or an individual, was assigned a provider identification number for billing purposes (referred to as a PIN). When the medical provider rendered a service, the provider submitted a claim for reimbursement to the Medicare contractor/carrier that included the PIN assigned to that medical provider. A Medicare claim was required to set forth, among other things, the beneficiary's name, the date the services were provided, the cost of the services, and the name and identification number of the physician or other health care provider who had ordered the services. When an

individual medical provider was associated with a clinic, Medicare Part B required that the individual provider number associated with the clinic be placed on the claim submitted to the Medicare contractor.

9. Health care providers were given and provided with online access to Medicare manuals and services bulletins describing proper billing procedures and billing rules and regulations.

10. Health care providers could only submit claims to Medicare for medically necessary services they rendered. Medicare regulations required health care providers to maintain complete and accurate patient medical records to verify that the services were provided as described in the claim. These records were required to be sufficient to permit Medicare, through its contractors, to review the appropriateness of Medicare payments made to the health care provider.

11. Medicare would not pay claims procured through kickbacks and bribes.

12. Under Medicare Part A and Part B, home health care services provided were required to be reasonable and medically necessary to the treatment of the patient's illness or injury. Reimbursement for home health care services required that a physician certified the need for services and established a Plan of Care. Home health care services that were not certified by a physician or were not provided were not reasonable and necessary. Medicare Part B covered the costs of

physicians' services, including physician home visits, physician certification and recertification of home health care services, and physician supervision of home health care services. Generally, Medicare Part B covered these costs only if, among other requirements, they were medically necessary, ordered by a physician, and not induced by the payment of remuneration.

13. Medicare coverage for home health care services required that the following qualifying conditions, among others, be met: (a) the Medicare beneficiary is confined to the home; (b) the beneficiary needs skilled nursing services, physical therapy, or occupational therapy; (c) the beneficiary is under the care of a qualified physician who established a written Plan of Care for the beneficiary, signed by the physician and by a Registered Nurse ("RN"), or by a qualified physical therapist if only therapy services are required from the home health agency; (d) skilled nursing services or physical therapy services are provided by, or under the supervision of, a licensed RN or physical therapist in accordance with the Plan of Care; and (e) the services provided are medically necessary.

14. Medicare coverage for hospice services was limited to situations in which a physician and the hospice medical director certified that the beneficiary was terminally ill and had six months or less to live if the beneficiary's illness ran its normal course, and the beneficiary signed a statement choosing hospice care

instead of other Medicare benefits. Once a beneficiary chose hospice care, Medicare would not cover treatment intended to cure the beneficiary's terminal illness. The beneficiary had to sign and date an election form. The election form had to include an acknowledgement that the beneficiary had been given a full understanding of hospice care, particularly the palliative rather than curative nature of treatment, and an acknowledgement that the beneficiary understood that certain Medicare services were waived by the election.

15. Under Medicare Part B, a provider billing for physician home visits was required to document the medical necessity of the service, the date the service was performed, and to identify the provider who performed the service. To reimburse for physician home visits purportedly provided by a physician, Medicare required that the physician be physically present at the home at the time the service was provided.

16. Medicare regulations required health care providers enrolled with Medicare to maintain complete and accurate medical records reflecting the medical assessment and diagnoses of their patients, as well as records documenting actual treatment of the patients to whom services were provided and for whom claims for payment were submitted by the physician. These records were required to be sufficient to permit Medicare, through WPS and other contractors, to review the

appropriateness of Medicare payments made to the health care provider under the program.

17. To receive reimbursement for a covered service from Medicare, a provider was required to submit a claim, either electronically or using a form containing the required information appropriately identifying the provider, patient, and services rendered.

18. A home health agency was an entity that provided health care services, including but not limited to skilled nursing, physical therapy, occupational therapy, and speech pathology services to homebound patients.

19. Part D of the Medicare program subsidized the costs of prescription drugs for Medicare beneficiaries. In order to receive Part D benefits, a beneficiary enrolled in a Medicare drug plan. Medicare drug plans were operated by private companies approved by Medicare. Those companies often were referred to as drug plan “sponsors.”

20. A pharmacy could participate in Part D by entering a retail network agreement directly with a plan or with one or more Pharmacy Benefit Managers (“PBMs”). A PBM acted on behalf of one or more Medicare drug plans. Through a plan’s PBM, a pharmacy could join the plan’s network. When a Part D beneficiary presented a prescription to a pharmacy, the pharmacy submitted a claim either directly to the plan or to a PBM that represented the beneficiary’s Medicare drug

plan. The plan or PBM determined whether the pharmacy was entitled to payment for each claim and periodically paid the pharmacy for outstanding claims. The drug plan's sponsor reimbursed the PBM for its payments to the pharmacy.

21. A pharmacy could also submit claims to a Medicare drug plan to whose network the pharmacy did not belong. Submission of such out of network claims was not common and often resulted in smaller payments to the pharmacy by the drug plan sponsor.

22. Medicare, through CMS, compensated the Medicare drug plan sponsors. Medicare paid the sponsors a monthly fee for each Medicare beneficiary of the sponsors' plans. Such payments were called capitation fees. The capitation fee was adjusted periodically based on various factors, including the beneficiary's medical conditions. In addition, in some cases where a sponsor's expenses for a beneficiary's prescription drugs exceeded that beneficiary's capitation fee, Medicare reimbursed the sponsor for a portion of those additional expenses.

### **Home Health Agency**

23. A.N.N., Inc., d.b.a. At Home Network Inc. ("At Home Network"), was a Michigan corporation doing business at 30600 Telegraph Road, Bingham Farms, Michigan 48025. In or around June 2014, At Home Network changed its place of business to 20282 Middlebelt Road, Livonia, Michigan 48152. At Home Network was a home health agency that purportedly provided in-home physical



therapy, occupational therapy, speech pathology, and skilled nursing services to patients. At Home Network was a Medicare provider and submitted claims to Medicare.

### **Hospices**

24. A.N.N., Inc., d.b.a. At Home Hospice ("At Home Hospice"), was a Michigan corporation doing business at 30600 Telegraph Road, Bingham Farms, Michigan 48025. In or around June 2014, At Home Hospice changed its place of business to 20282 Middlebelt Road, Livonia, Michigan 48152. At Home Hospice was a Medicare provider and submitted claims to Medicare.

25. A Plus Hospice & Palliative Care Inc. ("A Plus Hospice") was a Michigan corporation doing business at 1787 W. Big Beaver Road, Troy, Michigan 48084. In or around March 2014, A Plus Hospice changed its place of business to 29200 Vassar Street, Livonia, Michigan 48152. A Plus Hospice was a Medicare provider and submitted claims to Medicare.

### **Physician Businesses**

26. Waseem Alam, M.D., P.C., was a Michigan corporation doing business at 43344 Woodward Avenue, Bloomfield Hills, Michigan 48302. Waseem Alam, M.D., P.C., was a Medicare provider and submitted claims to Medicare.

27. Woodward Urgent Care PLLC (“Woodward Urgent Care”) was a Michigan company doing business at 43344 Woodward Avenue, Bloomfield Hills, Michigan 48302. Woodward Urgent Care was a Medicare provider and submitted claims to Medicare.

28. Hatem M. Ataya, M.D., P.C., was a Michigan corporation doing business at 971 Baldwin, Lapeer, Michigan 48446, 5097 Miller Road, Flint, Michigan 48507, 3400 Fleckenstein Drive, Flint, Michigan 48507, and 3390 North State Road, Davison, Michigan 48423. Hatem M. Ataya, M.D., P.C., was a Medicare provider and submitted claims to Medicare.

### **The Defendants**

29. Defendant SHAHID TAHIR, a resident of Oakland County, Michigan, was a licensed physical therapist in Michigan who was enrolled as a participating provider with Medicare. SHAHID TAHIR owned, beneficially owned, controlled, and was associated with multiple health care related companies in Michigan and elsewhere, including At Home Network, At Home Hospice, and A Plus Hospice (collectively, “Tahir Companies”).

30. Defendant WASEEM ALAM, M.D., a resident of Oakland County, Michigan, was a licensed physician in Michigan who was enrolled as a participating provider with Medicare. WASEEM ALAM, M.D., owned and controlled Waseem Alam, M.D., P.C., and Woodward Urgent Care, and purported

to provide care to patients of Waseem Alam, M.D., P.C., and Woodward Urgent Care. WASEEM ALAM also referred patients to the Tahir Companies, purportedly for the purpose of receiving home health, hospice, and other services.

31. Defendant HATEM ATAYA, M.D., a resident of Genesee County, was a licensed physician in Michigan who was enrolled as a participating provider with Medicare. HATEM ATAYA, M.D., owned and controlled Hatem M. Ataya, M.D., P.C., and purported to provide care to patients of Hatem M. Ataya, M.D., P.C. HATEM ATAYA, M.D., also referred patients to the Tahir Companies, purportedly for the purpose of receiving home health, hospice, and other services.

32. Defendant MANAWAR JAVED, a resident of Oakland County, co-owned A.N.N., Inc.

33. Defendant MUHAMMAD TARIQ, a resident of Oakland County, co-owned A.N.N., Inc.

**COUNT 1**

**Conspiracy to Commit Health Care Fraud and Wire Fraud  
(18 U.S.C. § 1349)**

**D-1 SHAHID TAHIR  
D-2 WASEEM ALAM, M.D.  
D-3 HATEM ATAYA, M.D.  
D-4 MANAWAR JAVED  
D-5 MUHAMMAD TARIQ**

34. Paragraphs 1 through 33 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

35. From in or around January 2006, and continuing through the present, the exact dates being unknown to the Grand Jury, in Oakland County, Wayne County, and Genesee County, in the Eastern District of Michigan, and elsewhere, the defendants, SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, and MUHAMMAD TARIQ, and others did willfully and knowingly combine, conspire, confederate, and agree with each other and others, known and unknown to the Grand Jury, to commit certain offenses against the United States, that is:

(a) to violate Title 18, United States Code, Section 1347, that is, to knowingly and willfully execute a scheme and artifice to defraud a health care benefit program affecting commerce, as defined in Title 18, United States Code, Section 24(b), that is, Medicare, and to obtain, by means of

materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit program, in connection with the delivery of and payment for health care benefits, items, and services; and

(b) to violate Title 18, United States Code, Section 1343, that is, to knowingly and with the intent to defraud, devise and intend to devise a scheme and artifice to defraud and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing that the pretenses, representations, and promises were false and fraudulent when made, and did knowingly transmit and cause to be transmitted, by means of wire communication in interstate commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice.

### **Purpose of the Conspiracy**

36. It was a purpose of the conspiracy for defendants SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, and MUHAMMAD TARIQ and others to unlawfully enrich themselves by, among other things: (a) submitting and causing the submission of false and fraudulent claims to Medicare for home health care services, hospice services, physician services, and other services; (b) offering, paying, soliciting, and receiving

kickbacks and bribes for the purpose of arranging for use of Medicare beneficiary information as the bases of claims submitted for home health care services, hospice services, physician services, and other services; (c) concealing the submission of false and fraudulent claims to Medicare, the receipt and transfer of the proceeds from the fraud, and the payment of kickbacks and bribes; and (d) diverting proceeds of the fraud for the personal use and benefit of the defendants and their co-conspirators.

### **Manner and Means**

The manner and means by which the defendants and their co-conspirators sought to accomplish the purpose of the conspiracy included, among others, the following:

37. SHAHID TAHIR would acquire ownership and control of various health care companies, including the Tahir Companies, and would conceal his ownership and control of some of the companies through the use of straw owners.

38. SHAHID TAHIR, MANAWAR JAVED, and MUHAMMAD TARIQ and others would maintain Medicare provider numbers for the Tahir Companies to submit Medicare claims for the cost of in-home physical therapy, occupational therapy, skilled nursing, hospice, and other services.

39. WASEEM ALAM, M.D., would maintain Medicare provider numbers for Waseem Alam, M.D., P.C., and Woodward Urgent Care, to submit Medicare claims for the cost of physician services.

40. HATEM ATAYA, M.D., would maintain a Medicare provider number for Hatem M. Ataya, M.D., P.C., to submit Medicare claims for the cost of physician services.

41. SHAHID TAHIR and other co-conspirators would offer and provide kickbacks, bribes, and other inducements to marketers in exchange for the marketers obtaining referrals of Medicare beneficiaries to the Tahir Companies for purported home health care, hospice, and other services.

42. SHAHID TAHIR and his associates, including MANAWAR JAVED and MUHAMMAD TARIQ, would offer and provide kickbacks, bribes, and other inducements to physicians, including WASEEM ALAM, M.D., and HATEM ATAYA, M.D., for the purpose of inducing those physicians to refer Medicare beneficiaries to the Tahir Companies for purported home health care, hospice, and other services.

43. Co-conspirator physicians, including WASEEM ALAM, M.D., and HATEM ATAYA, M.D., would refer Medicare beneficiaries to the Tahir Companies for purported home health care and hospice services and bill for services purportedly provided to Medicare beneficiaries, when the services were

medically unnecessary and not provided and the referrals were induced through the offering and providing of kickbacks, bribes, and other inducements.

44. WASEEM ALAM, M.D., would offer and provide and direct others to offer and provide Medicare beneficiaries prescriptions for controlled substances in exchange for the beneficiaries allowing At Home Network to bill Medicare for purportedly providing home health care services to the beneficiaries.

45. WASEEM ALAM, M.D., would prescribe beneficiaries controlled substances and allow others, including unlicensed individuals, to prescribe beneficiaries controlled substances under his DEA registration number, without regard to the medical necessity of the prescriptions. Medicare Part D ultimately paid for some of these medically unnecessary prescriptions.

46. WASEEM ALAM, M.D., would falsify and direct others to falsify medical documentation and files to make it appear that prescriptions he issued and other services purportedly provided were medically necessary when, in fact, the prescriptions and services were medically unnecessary.

47. SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, MUHAMMAD TARIQ, and others caused At Home Network to submit claims to and receive from Medicare approximately \$37 million for the cost of home health care services purportedly provided to Medicare beneficiaries.



48. SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, MUHAMMAD TARIQ, and others caused At Home Hospice to submit almost \$4.4 million in claims to Medicare for the cost of hospice services purportedly provided to Medicare beneficiaries.

49. SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, MUHAMMAD TARIQ, and others caused A plus Hospice to submit almost \$580,000 in claims to Medicare for the cost of hospice services purportedly provided to Medicare beneficiaries.

50. WASEEM ALAM, M.D., and others caused Waseem Alam, M.D., P.C., and Woodward Urgent Care, to submit over \$6.4 million in claims to Medicare for the cost of physician services purportedly provided to Medicare beneficiaries.

51. WASEEM ALAM, M.D., caused Medicare Part D plans to pay approximately \$6.4 million for prescription drug services. Of that amount, approximately \$2 million was for controlled substance prescriptions.

52. HATEM ATAYA, M.D., P.C., and others cause Hatem M. Ataya, M.D., P.C., to submit over \$3.5 million in claims to Medicare for the cost of physician services purportedly provided to Medicare beneficiaries.

All in violation of Title 18, United States Code, Section 1349.

**COUNT 2**

**Conspiracy to Pay and Receive Kickbacks  
(18 U.S.C. § 371 – Conspiracy)**

**D-1 SHAHID TAHIR  
D-2 WASEEM ALAM, M.D.  
D-3 HATEM ATAYA, M.D.  
D-4 MANAWAR JAVED  
D-5 MUHAMMAD TARIQ**

53. Paragraphs 1 through 33 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

54. From in or around January 2006, and continuing through the present, the exact dates being unknown to the Grand Jury, in the Eastern District of Michigan, and elsewhere, defendants, SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, and MUHAMMAD TARIQ, and others did willfully and knowingly combine, conspire, confederate, and agree with each other and others, known and unknown to the Grand Jury, to commit certain offenses against the United States, that is,

(a) to violate Title 42, United States Code, Section 1320a-7b(b)(2)(A) by knowingly and willfully offering or paying any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment

may be made in whole or in part by Medicare, a Federal health care program as defined in Title 18, United States Code, Section 24(b); and

(b) to violate Title 42, United States Code, Section 1320a-7b(b)(1)(A) by knowingly and willfully soliciting or receiving any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind in return for referring an individual to a person for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part by Medicare, a Federal health care program as defined in Title 18, United States Code, Section 24(b).

### **Purpose of the Conspiracy**

55. It was the purpose of the conspiracy for defendants SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, and MUHAMMAD TARIQ and other co-conspirators to unlawfully enrich themselves by offering, paying, soliciting, and receiving kickbacks and bribes in exchange for referring Medicare beneficiaries for purported home health care and hospice services.

### **Manner and Means**

The manner and means by which the defendants sought to accomplish the purpose of the conspiracy included, among other things:

56. SHAHID TAHIR, MANAWAR JAVED, MUHAMMAD TARIQ, and others would maintain Medicare provider numbers for the Tahir Companies to submit Medicare claims for the cost of in-home physical therapy, occupational therapy, skilled nursing, hospice, and other services.

57. SHAHID TAHIR and others would offer and provide kickbacks, bribes, and other inducements to marketers in exchange for the marketers obtaining referrals of Medicare beneficiaries to the Tahir Companies for purported home health care, hospice, and other services.

58. SHAHID TAHIR and his associates, including MANAWAR JAVED, and MUHAMMAD TARIQ, would offer and provide kickbacks, bribes, and other inducements to physicians, including WASEEM ALAM, M.D., and HATEM ATAYA, M.D., for the purpose of inducing those physicians to refer Medicare beneficiaries to the Tahir Companies for purported home health care, hospice, and other services.

59. Co-conspirator physicians, including WASEEM ALAM, M.D., and HATEM ATAYA, M.D., would refer Medicare beneficiaries to the Tahir Companies for purported home health care and hospice services, in exchange for the offered and provided kickbacks, bribes, and other inducements.

60. SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED and MUHAMMAD TARIQ and others caused

Medicare to pay the Tahir Companies for purported home health care and hospice services purportedly provided to beneficiaries referred in exchange for offered and provided kickbacks, bribes and other inducements.

### **Overt Acts**

In furtherance of the conspiracy, and to accomplish its purposes and objects, at least one of the conspirators committed, or caused to be committed, in the Eastern District of Michigan, the following overt acts, among others:

61. By check dated on or about August 31, 2010, and signed by JAVED, HATEM ATAYA, M.D., was paid \$1,500 from a Fidelity Bank account in the name of Professional Services Management, Inc.

62. On or about December 17, 2013, TAHIR paid physician E.S.L. approximately \$300 in cash, in exchange for the referral of a Medicare beneficiary to At Home Network.

63. By check dated on or about January 10, 2014, and signed by JAVED, HATEM ATAYA, M.D., was paid \$2,000 from a First Place Bank account in the name of A.N.N., Inc., d.b.a. At Home Hospice.

64. On or about April 15, 2014, TARIQ paid ALAM \$3,000 in cash.

65. On or about February 18, 2015, SHAHID TAHIR, HATEM ATAYA, M.D., and another individual agreed that the other individual would begin working

in HATEM ATAYA, M.D.'s offices and that SHAHID TAHIR would pay for the individual's work.

All in violation of Title 18, United States Code, Section 371.

**COUNTS 3-5**  
**Structuring to Avoid Reporting Requirements**  
**(31 U.S.C. §§ 5324(a)(3) & (d)(2) and 18 U.S.C. § 2)**

**D-2 WASEEM ALAM, M.D.**

66. Paragraphs 1 through 33 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

67. On or about the dates specified as to each count below, in the Eastern District of Michigan, and elsewhere, the defendant, WASEEM ALAM, M.D., did knowingly and for the purpose of evading the reporting requirements of Title 31, United States Code, Section 5313(a), and any regulation prescribed thereunder, structure, caused to be structured, and assist in structuring, while violating another law of the United States—that is, health care fraud, in violation of 18 U.S.C. § 1347, health care fraud and wire fraud conspiracy, in violation of 18 U.S.C. § 1349, and conspiracy to pay and receive health care kickbacks, in violation of 18 U.S.C. § 371—and in a pattern of transactions involving more than \$100,000 in United States currency within a 12-month period, did with domestic financial

institutions—namely, Comerica Bank and PNC Bank—deposit with said institutions the following transactions:

Count	Approximate Transaction Date	Bank	Approximate Deposit Amount
3	4/18/2014	Comerica PNC	\$9,000 \$9,000
4	6/4/2014	Comerica PNC	\$9,500 \$6,000
5	6/19/2014	Comerica PNC	\$9,500 \$4,000

All in violation of Title 31, United States Code, Section 5324, and Title 18, United States Code, Section 2.

**FORFEITURE ALLEGATIONS**

(18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461;  
18 U.S.C. § 982(a)(7)—Criminal Forfeiture)

68. The above allegations contained in this Indictment are incorporated by reference as if set forth fully herein for the purpose of alleging forfeiture pursuant to the provisions of Title 18, United States Code, Sections 981 and 982, and Title 28, United States Code, Section 2461.

69. As a result of the violations of Title 18, United States Code, Sections 1349, 371 and 2, as set forth in this Indictment, SHAHID TAHIR, WASEEM ALAM, M.D., HATEM ATAYA, M.D., MANAWAR JAVED, and MUHAMMAD TARIQ shall forfeit to the United States any property, real or personal, that constitutes or is derived from any proceeds obtained, directly or indirectly, as a result of such violation, pursuant to 18 U.S.C. § 982(a)(7) and 18 U.S.C. § 981(a)(1)(C), as incorporated by 28 U.S.C. § 2461.

70. As a result of the violation of Title 31, United States Code, Section 5324, as set forth in this Indictment, WASEEM ALAM, M.D., shall forfeit to the United States any property, real or personal, that constitutes or is derived from any proceeds obtained, directly or indirectly, as a result of such violations, pursuant to 18 U.S.C. § 982(a)(7) and 18 U.S.C. § 981(a)(1)(C), as incorporated by 28 U.S.C. § 2461.

71. Substitute Assets: If the property described above as being subject to forfeiture, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or



- e. has been commingled with other property that cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by 18 U.S.C. § 982(b) and/or 28 U.S.C. § 2461, to seek to forfeit any other property of the defendant up to the value of the forfeitable property described above.

THIS IS A TRUE BILL.

s/Grand Jury Foreperson  
Grand Jury Foreperson

BARBARA L. MCQUADE  
United States Attorney

s/Wayne F. Pratt  
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s/Catherine K. Dick  
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Dated: June \_\_\_\_, 2015